Juniper

INTERNAL SCRUTINY PROGRAMME

To effectively manage and monitor your risk and resources

Internal scrutiny in an education setting is a requirement for academy trusts. The Academy Trust Handbook states this programme should cover financial and non-financial areas. Its purpose "is to provide your board (and ESFA) with assurance that the trusts system of internal control is effective and contributes to strong governance, risk management and control arrangements at the trust."

Juniper's internal scrutiny programme provides independent assurance to the board that it's financial and non-financial controls and risk management procedures are operating effectively. Considerations should be given to whether all financial and non-financial risks are being identified, reported, and managed, together with whether controls are being continuously improved to ensure they remain effective.

Juniper aims to work with the trust and the board to ensure that the audit meets the requirements required to review the risks identified.

Our team here at Juniper comprises of professionally qualified experts from across all areas of an educational setting, and therefore we can offer a breadth of internal scrutiny that covers everything from banking and payroll to safeguarding, health and safety and curriculum.

Beverley Jones – Leka: Beverley, Head of Catalyst Risk, has been working in the education sector for 19 years leading on large scale projects for free schools and independents. Before joining Juniper Education, she was Head of an Independent school, lead for Health and Safety and Safeguarding, a member of the strategic planning board subcommittee and project manager on ESIF funded provision on the Pre NEET delivery.

Carly Quick Crockford: Carly has a BSc (hons) professional Accounting Degree, ACCA and 10 years Internal Audit and 6 years of academy trust experience. Carly is the lead contact for all trust programmes and oversees the planning and delivery.

Nicki Harris: Nicki has been working in Education HR since 1989 and has a Post-Graduate Certificate in Employment Law. Nicki is an expert in school and academy policy, education pay scales and teachers conditions. Nicki is also an HR specialist advisor to the National Employers Organisation for School Teachers (NEOST). Nicki will be supporting all elements relating to HR.

Underneath Juniper Directors sit our knowledgeable and experienced delivery teams led by senior review consultants who ensure consistency of delivery and recommendations. They hold a range of qualifications including ACCA, ACA, CIMA, AAT, CIPD, LLB (Hons), and CIPP.

Juniper's subject matter experts will focus on highlighting areas of risk and potential improvement, discuss these with your team and suggest solutions, providing trustees with assurance that they are carrying out their monitoring duties and providing you with an action plan for improvement.

0345 200 8600
enquiries@junipereducation.org
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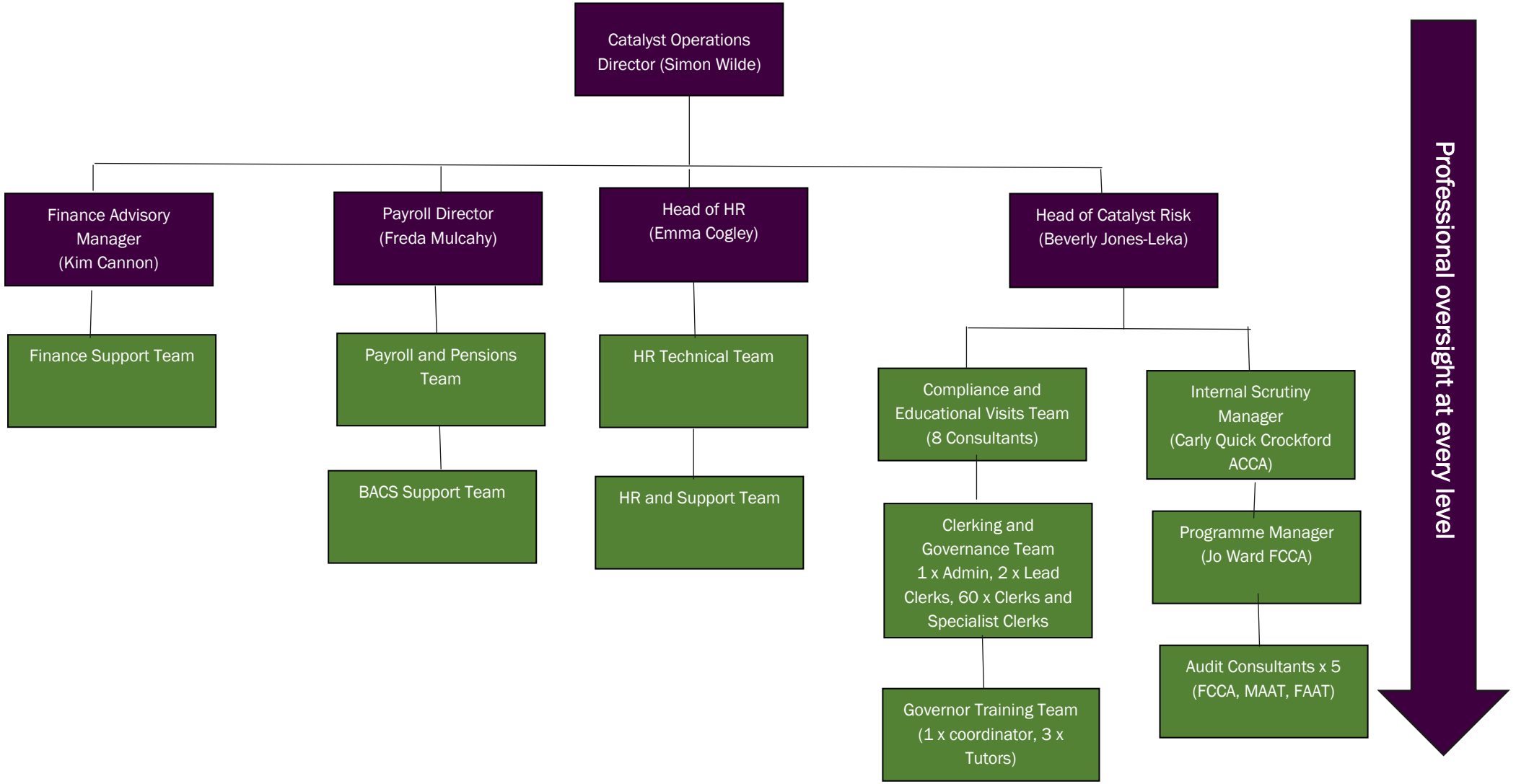
INTERNAL SCRUTINY SERVICE
COMPANY STRUCTURE


Catalyst Operations Director (Simon Wilde)
Finance Advisory Manager (Kim Cannon)
Finance Support Team
Payroll Director (Freda Mulcahy)
Payroll and Pensions Team
BACS Support Team
Head of HR (Emma Cogley)
HR Technical Team
HR and Support Team
Head of Catalyst Risk (Beverly Jones-Leka)
Compliance and Educational Visits Team (8 Consultants)
Clerking and Governance Team 1 x Admin, 2 x Lead Clerks, 60 x Clerks and Specialist Clerks
Governor Training Team (1 x coordinator, 3 x Tutors)
Internal Scrutiny Manager (Carly Quick Crockford ACCA)
Programme Manager (Jo Ward FCCA)
Audit Consultants x 5 (FCCA, MAAT, FAAT)
Professional oversight at every level

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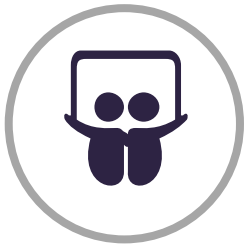
THE PROCESS

Your audit committee has the responsibility for defining the scope of your internal scrutiny programme. You will see a list of areas available for review below. This document contains a blank template that you can use with your board to plan your internal scrutiny. The scoping exercise needs to consider the structure of the trust and the level of centralised processes, whilst keeping in mind your trust's approach to risk management. We are happy to discuss scoping options with you if required. Your scope will be flexible depending on your changing risk profile and the outcomes of the reviews that take place. You will receive a report following each review that your audit committee can use to inform further scrutiny and arising action plans. Once all reviews are complete, you will also receive an annual trustee summary report which can be submitted to the ESFA.

CONTRACT AWARD

- Complete selection process
- Board approval
- Sign contracts



GENERATE SCHEDULE

- Draft audit schedule
- Confirm availability
- Confirm schedule

Award → **Consult** → **Plan** → **Implement**

SCOPE AUDIT PROGRAM

- Meet lead for review
- Determine priority risks
- Capture deadlines
- Sub-group scope

MANAGE DELIVERY

- Complete audit (scope 1)
- Audit report (scope 1)
- Feedback and debrief meeting
- Commence audit (scope 2 and so on)

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REVIEW OPTIONS TO ADDRESS YOUR RISKS

Financial	Strategic operations	Teaching and Learning
• Financial Governance • Governance Framework • Register of Business Interests • Banking • Income • Procurement • Payroll • New Academy Governance • Banking and Investment • Budgeting and forward financial planning. • Bespoke Financial Review	• Risk identification, management, and control processes. • Single Central Record and staff files • HR • Governance • Statutory information, policies, and website • Health & Safety • GDPR • Site Security • Critical Incident Planning • Cyber Security • Safeguarding • Staff Wellbeing • Pupil Wellbeing • Gender Pay Gap • Sustainability and Greener awareness.	• Integrated Curriculum Financial Planning/Resource Management • Pupil Premium • PE and Sport Premium Review • SEND Review • Curriculum Review • Sustainability

***If you require a review that does not appear on this list, please contact us to discuss a bespoke review option.**

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Current Service & Customers

Internal scrutiny is taken seriously by Juniper, and it is a growing part of our operation that is a recipient of investment to ensure that the team continues to build with staff who have the right skill level and experience. In addition, the Chief Executive and Finance Director, Internal Scrutiny Manager and Programme Manager at Juniper are all Chartered Accountants with a strong interest in this aspect of our work because of their previous professional experience.

The internal scrutiny service of Juniper has been running for ten years; providing reports and assurance to both Local Authority Maintained Schools and Academy Trusts assessing their financial controls. Utilising expertise from consultants across Juniper's broad education knowledgebase to provide a full breadth of both financial and non-financial scrutiny.

Our team currently work with 366 Local Authority schools and academies. 76% of our customers are academies and this figure is broken down as follows:

Single Academy Trusts	58%
Trusts with 2-4 constituent academies	15%
Trusts with 5-7 constituent academies	12%
Trusts with >8 constituent academies	15%

We currently work with academies and trusts in the following locations and our geographic reach is expanding all the time:

Essex	Cheshire	Swindon
Hertfordshire	Bedfordshire	Norwich
Norfolk	Kent	London
Thurrock	Wiltshire	

TESTIMONIALS

"We are in the process of using the Juniper Internal scrutiny service to assess the financial controls across our 16 academies. The service provided is professional, the reviews being carried out are thorough and the reports we have received to date have been highly informative. I would definitely recommend".

CFO, EPPING FOREST SCHOOLS PARTNERSHIP TRUST

"*We have used the Internal Audit Service from Juniper for several years and have always been impressed with the way that the service is conducted. As an academy trust we are required to be suitably challenged to ensure that our procedures match our financial regulations and the academy financial handbook***."**

CEO, EVELEIGH LINK ACADEMY TRUST

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HIGH LEVEL SCOPES FOR POTENTIAL AREAS OF SCRUTINY

Financial Internal Controls

The Academy Trust scope of work follows the Academies Financial Handbook, Dear Accounting Officer Letters and any other relevant guidance and best practice.

- Financial Governance
- Governance Framework / ROBI?
- Banking
- Payroll
- Income
- Procurement

Integrated Curriculum Financial Planning ("ICFP")

Juniper is listed in the ESFA supplier directory for ICFP reviews. The ICFP review is intended to help schools in ensuring that their school development plans drive their budgets, to help them achieve their aims longer term.

- School Development Plan
- Financial Planning – Short & Long term
- Business Strategy
- Benchmarking
- Policies & Regulation
- Reporting
- Statistics - SRMSAT / SFVS data review
- Resource management

Governance

Juniper's team of expert governance professionals understand what good governance looks like. We have years of experience in improving governance structures in schools, academies, and trusts. We will review your governance and monitoring structures and delegations and ensure that your governance is having a real impact on your outcomes.

- Strategic Leadership
- Educational Accountability & Improvement
- Financial accountability, monitoring, and management
- People – skills & knowledge
- Governance structures within a trust
- Legal frameworks
- Governor effectiveness & impact

Statutory Policies and Website

The Juniper governance team maintain a policy tracker list. Policies provided by the trust are compared against this list to ensure all policies are in existence. Policy content is also reviewed, and the final report includes any suggestions for improvements.

- Statutory Policy list
- Review of renewal sign off and whether this complies with the Schedule of Delegation and other best practice guidance
- Review of renewal frequency
- Review of statutory information to be displayed on the website

Single Central Record

An audit of each Single Central Record to assess compliance with the statutory requirements set out in Keeping Children Safe in Education 2020.

A written report:

- identifying any missing or incomplete information
- making recommendations on remedial actions
- providing advice related to completion of individual checks where appropriate; and
- a template SCR for use across the Trust where it is considered that this would be beneficial

Health & Safety

A health & safety audit will consist of two parts; a remote review of the following areas, followed by a physical site inspection:

- Policies & procedures
- Risk Assessments
- Safe Systems of work and communication
- Staff training
- High risk curriculum areas such as educational visits
- Record keeping

GDPR

A data protection audit will cover the following areas:

- Data protection structures, policies, and procedures (including breaches)
- Monitoring and reporting compliance
- the processes for managing both electronic and manual records containing personal data
- the processes for responding to any request for personal data and freedom of information requests
- assessing measures in place to ensure security of personal data
- the provision and monitoring of staff data protection and handling training
- how you communicate data protection requirements across the trust

Site Security

This includes a review of your policies and procedures and a detailed site survey to establish priorities, threats, challenges, and weaknesses. Your detailed report will provide practical advice, realistic recommendations and template documents covering:

- alarms and monitoring systems
- access control
- visitor management
- lockdown
- emergency communications
- VIPs
- premises layout
- crisis response plans

Critical Incident Planning

Critical incidents often happen with very little warning and the speed and efficacy of management response can significantly help to limit the negative impact on personal wellbeing and the school's reputation. Our offer includes a remote comprehensive desktop review of your critical incident plans with detailed feedback and discussion.

Pupil Premium

Juniper teaching and learning advisers will ensure your schools have the opportunity to find the best ways to raise the attainment of their disadvantaged pupils.

- Examination of PPG through the school website
- Examination of key data and a discussion about its implications
- Online discussions with key members of staff and governors
- Review of evidence sent by the school including responses to the self-evaluation document
- How leadership and management impact positively on pupils in receipt of PPG
- The positive impact on parents and carers through the use of the PPG

HR

Human Resource Management review options include

- HR Policies and Procedures overview – High level review
- HR Policies and Procedures in-depth review – Content and compliance

Cyber Security

An examination and assessment of cybersecurity using the IASME Governance standard, which includes the requirements of the National Cyber Security Centre's "Cyber Essentials" together with GDPR requirements and business continuity considerations to form the criteria of assessment.

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Example Report

RAG	Finding	Recommendation	
Governance Framework			
High Priority	The Financial Regulations reviewed did not specify trust level transaction processes or clearly identify delegated approvers and financial approval limits. N.B it was advised the Financial Regulations are currently under review.	The trust should ensure the Financial Regulations stipulate all transaction processes or clearly identify delegated approvers and financial approval limits.	
Applies to:	*Management Response:*	*Responsibility:*	*Due Date:*
TRUST, Constituent A			
Low Priority	It was advised that the Headteacher selects one employee at random each month to check the calculation of gross to net pay to ensure that the payroll system is operating correctly, during the monthly meeting with the School Business Manager. However, this is not documented.	Juniper recommends that the academy document the procedure stated, to ensure compliance with the trust's Financial Regulations section 6.5.6.	
Applies to:	*Management Response:*	*Responsibility:*	*Due Date:*
Constituent B			

DRAFT Internal scrutiny Programme of work

Year 1 Term 1	Year 1 Term 2	Year 1 Term 3
Year 2 Term 1	**Year 2 Term 2**	**Year 2 Term 3**
Year 3 Term 1	**Year 3 Term 2**	**Year 3 Term 3**

PRICING

Single day rate	From £787*
3-day per annum plus summary report package	From £2,310*
6-day per annum plus summary report package	From £4,630*
9-day per annum plus summary report package	From £6,674*
12-day per annum plus summary report package	From £8,694*
*Day rate is dependant on scope selected. Bespoke costing is available on request.	

CAPACITY

Juniper internal scrutiny consultants are available all year round to enable us to ensure we can meet your requirements.

LOCATION

Juniper pride themselves on being able to deliver an outstanding remote service nationwide, however some areas of Internal scrutiny may require an onsite visit. This will be discussed during the scoping process.

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